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Connecticut

Statutes pertaining to the Succession Tax and Tax of

Untaxed Property of Deceased Persons, 1921.

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= Tax law

STATUTES
PERTAINING to the SUCCESSION TAX
and
TAX ON UNTAXED PROPERTY OF
DECEASED PERSONS

1921



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APR 6 1923
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EXPLANATORY NOTES.

The succession tax laws contained in this pamphlet are applicable to the estates of persons dying on or after July 1, 1921. A copy of the succession tax law applicable to estates of persons dying prior to that date will be sent upon request.

The law in regard to the taxation of untaxed property in estates of deceased persons is applicable to estates of persons dying on or after August 1, 1915. By taxable property is meant property subject to the town or city taxes, and reference should be had to the taxation laws, in case of doubt, existing at the time of the decedent's death and in case any of the property in the inventory is taxable but has not been assessed during the last completed taxing period prior to the decedent's death, further reference should be had to the taxation laws in operation during the five years prior to the decedent's death.

Consents to transfer by the tax commissioner are necessary in case of a non-resident estate upon which ancillary administration has not been taken out. Affidavit blanks for obtaining such consent will be sent by the tax commissioner upon request.

Blanks for submitting information necessary for the determination of the succession tax may be obtained from the court of probate.

SUCCESSION TAX.

General Statutes Revision of 1918.

"Choses in action" defined.

1915, ch. 332.

SEC. 1260. The words "choses in action," as used in this chapter, shall include deposits in banks, bonds, notes, credits, and evidences of debt, but shall not include shares of stock of any corporation.

Tax on life estates with remainder over, how computed.

Rev. 1902.
Sec. 2371.
1909, ch. 218.
1913, ch. 231.
1915, ch. 332.

SEC. 1266. In case any estate or annuity is given, devised, or bequeathed to one or more persons for life or for limited term with remainder over to another or others, the principal sum given, devised, or bequeathed, or the fund set aside to produce such annuity shall, for the purpose of computing the tax, be treated as gifts; devises, or bequests to the persons in the class to which the annuitant or tenant for life or limited term belongs; but in case the person or persons to whom such estate passes at the termination of the annuity, or tenancy for life or limited term, are in a class liable to a greater tax than the class to which the annuitant, or tenant for life or limited term belongs, the difference between the tax which has been paid on such estate and the tax at the greater rate provided for the class to which the remainderman belongs shall be paid at the expiration of the term of such estate for life or limited term, or annuity; and in case the person or persons to whom such estate passes at the termination of the annuity, or tenancy for life or limited term, are in a class liable to a less tax than the class to which the annuitant, or tenant for life or limited term belongs, the state treasurer shall pay to the person or persons to whom the remainder passes, the difference, without interest, between the tax so paid and the tax at the less rate provided for the class to which the remainderman belongs. When successive estates for life or for limited term, or annuities are given, devised, or bequeathed to persons in different classes the tax of each succeeding tenant for life or limited term, or annuitant shall be adjusted and payment made in the manner prescribed in this section, at the expiration of the term of each such estate or annuity; and the tax on the remainder shall be in like manner adjusted, and payment made on the expiration of the last estate for life or limited

Succession tax, law constitutional 76 C. 235. Nature of tax 76 C. 621; 77 C. 649. 91 C. 535; 92 C. 99.

term, or annuity; when tenants for life or for limited term, or annuitants take jointly or concurrently and are in different classes, such proportion of the principal sum so given, devised, or bequeathed shall be treated as gifts, devises, and bequests to the class to which the tenant for life or for limited term, or annuitant belongs as the income to which he is entitled is of the income of the whole sum. When the gift over at the expiration of any annuity, or estate for life or limited term is exempt under section 1261, then the tax of the tenant for life or limited term, or annuitant shall be paid as hereinbefore provided, and at the expiration of such estate for life or limited term, or annuity, the state treasurer shall pay the amount of the tax on such exempted remainder without interest to the person or corporation entitled thereto. All taxes referred to in this section shall be paid out of the principal sum given, devised, or bequeathed, or from the fund set aside to produce an annuity; the remaindermen and succeeding tenants for life or limited term, or annuitants shall be entitled to any exemption which has not been exhausted and shall not be liable for interest if the additional tax for which they are liable is paid within two months after the termination of the preceding estate for life or limited term, or annuity. The judge of the court of probate having jurisdiction of any estate so given, devised, or bequeathed shall certify to the state treasurer the termination of any annuity, tenancy for life or for limited term within ten days after the same has come to his knowledge.

Rate of interest on overdue tax. Final account not to be accepted until tax is paid.

SEC. 1269. Every recipient of a gift to take effect at death, and every executor, administrator, or trustee shall be liable for interest at the rate of nine per centum per annum on the amount of tax ascertained to be due from the time when such tax shall become payable until the same is paid. No final settlement of the account of any executor or administrator shall be accepted or allowed by any court of probate unless the judge of such court shall find that all taxes imposed under the provisions of this chapter, the amount of which can then be ascertained, with interest, have been paid; and the receipt of the treasurer of the state for the same shall be proof of such payment. Whenever the computation or final adjustment of any part of the tax is postponed, the property passing to any remainderman shall remain subject to any unpaid tax, with interest at the same rate from the time when such tax is required to be paid until the same is paid. In every case in which the com-

Rev. 1902.
Sec. 2375.
1915, ch. 332.

putation of the tax is extended or postponed, the tax commissioner may, with the approval of the attorney-general, effect such settlement of the tax as may be for the best interests of the state, and payment of any sum agreed upon shall be a satisfaction of such tax, and a certificate thereof signed by the tax commissioner shall be recorded in the records of such court.

Testamentary gifts, defined.

Rev. 1902.
Sess. 2373, 2376.
1909, ch. 218.
1913, ch. 231.
1915, ch. 332.

SEC. 1270. All gifts of real or personal estate by deed, grant, or other conveyance made in contemplation of death, or to take effect in possession or enjoyment upon the death of the grantor or donor, shall be testamentary gifts within the meaning of this chapter, for taxation purposes, and all property conveyed to so take effect shall be subject to the tax imposed by the provisions of this chapter. Executors and administrators shall forthwith inventory such property, and the computation of such tax shall be made as herein provided. No executor, administrator, trustee, or bailee, having possession of property so conveyed or given, or of any deed, grant, conveyance, or other evidence of such transfer, gift, or alienation of property so conveyed or given, shall deliver the same until such property has been inventoried and appraised, and such inventory and appraisal accepted by the court. If no person interested shall apply for letters of administration within thirty days after the death of any intestate, the tax commissioner may apply to the court for the appointment of an administrator, and after notice and hearing such court may appoint an administrator.

Powers of appointment.

1909, ch. 218.
1915, ch. 332.

SEC. 1271. Whenever any person shall exercise a power of appointment created by a will admitted to probate after May 19, 1915, or shall by will exercise a power of appointment derived from any disposition of property, whenever made, such appointment, when made, shall be deemed to be a disposition of property by the person exercising the power taxable under the provisions of this chapter in the same manner as though the property to which such appointment relates belonged absolutely to the donee of such power, and had been bequeathed and devised by the donee by will; and whenever any person possessing such a power of appointment shall omit or fail to exercise the same within the time provided therefor, in whole or in part, a disposition of property taxable under the provisions of this chapter shall be deemed to take place to the extent of such omission or failure in the same manner as

though the persons and corporations thereby becoming entitled to the possession or enjoyment of property to which such power related had succeeded thereto by a will of the donee of the power failing to exercise the same, taking effect at the time of such omission or failure.

To what estates applicable.

SEC. 1272. This chapter shall apply to estates of all persons whose death occurred subsequent to May 19, 1915, and to estates vesting by exercise of any power of appointment or upon the death of any grantor or donor occurring subsequent to said date.

1915, ch. 332.

Continuing in force former statutes.

SEC. 1273. All estates not within the provisions of section 1272 shall be and remain subject to the inheritance tax laws theretofore applicable to them, and such laws are continued in force for that purpose.

Rev. 1902.
Sec. 2377.
1903, ch. 63.
1905, ch. 256.
1907, ch. 179.
1909, chs. 138,
218.
1911, chs. 148.
204.
1913, chs. 73,
231.

Will proved without this State, how proved in this State.

SEC. 4956. When a will conveying property situated in this state has been proved and established out of this state in and by a court of competent jurisdiction, the executor of such will or any person interested in such property may present to the court of probate in the district in which any of such property is situated a duly authenticated and exemplified copy of such will and of the record of the proceedings proving and establishing the same and request that such copies be filed and recorded. Such request shall be accompanied by a complete statement in writing of the property and estate of the decedent in this state; and if, after such notice to the tax commissioner and other parties in interest as the court shall order, and hearing, no sufficient objection being shown, such court shall order such copies to be filed and recorded, and they shall thereupon become a part of the files and records of such court, and shall have the same effect upon the property so conveyed as if such will had been originally proved and established in such court of probate, but nothing in this section shall give effect to a will made in this state by an inhabitant thereof which is not executed according to the laws of this state. All property so passing shall be subject to the provisions of this act relating to inheritances and successions and taxation thereof.

Rev. 1902.
Sec. 305.
1905, ch. 152.
1909, ch. 218.
1915, ch. 332.

AMENDATORY AND SUPPLEMENTAL ACTS OF 1919.

Chapter 152, Public Acts of 1919.

Notice of escheating estate to be given tax commissioner.

SECTION 1. When an application is made to a court of probate to settle the estate of a decedent, and it appears to the court that such estate may escheat to the state, a copy of the application to probate such estate and order of notice of the hearing on such application shall be mailed to the tax commissioner at least seven days prior to such hearing.

Bank deposits not to be transferred without consent of tax commissioner.

1903, ch. 68.
1905, ch. 256.
1907, ch. 179.

SEC. 2. No bank or trust company in this state shall make or allow any transfer of the money or property of a nonresident or alleged nonresident decedent deposited in such bank or trust company without the consent of the tax commissioner. Any bank or trust company making such transfer without such consent shall be liable for the amount of the succession tax, if any, found to be due from such estate.

Trust instrument to be filed when creator dies.

SEC. 3. The trustee of any property created by an instrument under which property of a decedent is to be delivered to a beneficiary at the death of the decedent or continued in trust after the death of such decedent shall file in the probate court where the creator of such trust last resided a list of such property giving the name of the decedent and of the persons who are entitled to the same upon the death of such decedent either in trust or for a limited period or absolutely. The probate court shall determine, upon the application of the tax commissioner or any interested person, whether or not such property is liable to a succession tax. If such court finds that there is a tax due from such decedent's estate on the passing of such property, it shall be subject to the provisions of chapter 66 of the general statutes and an inventory and appraisal of the same shall be filed in said court in accordance with the provisions of chapter 256 of the general statutes.

Appointment and duties of first assistant tax commissioner.

SEC. 4. The first assistant tax commissioner shall be an attorney at law, appointed by the tax commissioner, and shall be the attorney in charge of succession taxes or inheritances for the tax commissioner and shall have authority to act as attorney for the tax commissioner in all matters relating to the succession

or inheritance tax and in all matters relating to the chose in action tax imposed by sections 1189 to 1195, inclusive, of the general statutes.

SEC. 5. Amended by Sec. 4 of Chapter 297 of the Public Acts of 1921.

SEC. 6. Amended by Sec. 1 of Chapter 297 of the Public Acts of 1921.

Chapter 283, Public Acts of 1919.

Jurisdiction in Court of Probate where there is ancillary administration.

SECTION 1. Amended by Sec. 1 of Chap. 320 of the Public Acts of 1921.

SEC. 2. Whenever ancillary administration has been taken out in this state on the estate of any nonresident decedent having property subject to said tax under the provisions of section one of this act, the court of probate having jurisdiction shall have the same powers in relation to such tax and shall give the same notice to the tax commissioner of all hearings relating thereto as is required in the case of the estates of resident decedents, and with the same right of appeal. The provisions of this act concerning notice to the tax commissioner shall not apply to cases where ancillary administration has been taken out in this state upon estates of nonresident decedents.

1903, ch. 63.
1907, ch. 179.

Consent of tax commissioner to transfer necessary, when.

SEC. 3. Where ancillary administration has not been taken out in this state on the estate of a nonresident decedent, including any property within the provisions of section one of this act, no executor, administrator or trustee appointed under the laws of any other jurisdiction shall assign, transfer or take possession of any such property standing in the name or belonging to the estate of, or held in trust for, such decedent until the tax prescribed in section one of this act shall have been paid to the state treasurer or retained as hereinafter provided.

1903, ch. 63.
1905, ch. 256.
1907, ch. 179.

Procedure for securing consent to transfer.

SEC. 4. No corporation or person in this state having possession of or control over any such property, including any corporation any shares of the capital stock of which may be subject to said tax, shall deliver or transfer the same to such a foreign executor, administrator or trustee, or to the legal representatives of such decedent, or upon their order or request; unless notice of the time and place of such intended delivery or transfer be mailed to the tax commissioner at least ten days prior to said delivery or transfer; nor shall any such corporation make

1903, ch. 63.
1905, ch. 256.
1907, ch. 179.

any such delivery or transfer without retaining a sufficient amount of said property to pay any such tax which may be due or may thereafter become due under the provisions of section 1264 of the general statutes, unless said tax commissioner consents thereto in writing. Failure to mail such notice, or to allow the tax commissioner to examine said property, or to retain a sufficient amount to pay such tax shall, in the absence of the written consent of the tax commissioner, render such corporation or person liable to the payment of a penalty of three times the amount of such tax, which payment shall be enforced in an action brought in the name of the state.

Assessment of tax and provisions for judicial review.

1903, ch. 63.
1905, ch. 256.
1907, ch. 179.

SEC. 5. Said tax commissioner, personally or by his representative, may examine such property at the time of such delivery or transfer, and it shall be his duty, as speedily as possible after receiving notice of said property or of the intended delivery or transfer thereof, to fix the valuation of such property for the purpose of assessing such tax; and he shall assess the tax, and the amount thereof, payable on such property. Whenever a tax is assessed on such property by such tax commissioner he shall forthwith lodge with the state treasurer a statement showing such valuation with the amount of such tax, and shall give notice thereof to the person or corporation having possession of or control over such property. Any administrator or executor appointed under the laws of any other jurisdiction who is aggrieved by the valuation or assessment affixed as aforesaid by the tax commissioner, may, within twenty days after the date of the filing of the aforesaid statement with the treasurer, apply to the court of probate in any district in which any of the property so assessed is situated, which court shall have power to cause a revaluation of all property so assessed and a reassessment of the tax thereon, to be made in the manner provided by law for the appraisal of and the assessment of the succession tax on estates of resident decedents, and subject to the same right of appeal.

AMENDATORY AND SUPPLEMENTAL ACTS OF 1921.

Chapter 56, Public Acts of 1921.

Citation of delinquent judge before Superior Court.

SECTION 1. The judge of any court of probate who shall fail to deliver or cause to be delivered to the tax commissioner any certified copy or other document within the time required for the delivery of the same by the general statutes or public acts, on application of the tax commissioner to the superior court of any county wherein such judge of probate resides, or, to any judge of the superior court when the same is not in session in such county, showing such failure, may be required by such court or such judge to deliver the same within such time as may be designated by such superior court or such judge. On receipt of such application the court or judge, as the case may be, shall designate a time when and place where a hearing thereon will be had and shall cite the judge of the court of probate named in such application to appear at the time and place so designated to show cause, if any he has, why he has failed to cause such copy or document to be delivered to said commissioner.

Matters concerning which inquiry may be made.

SEC. 2. At such hearing inquiry may be made concerning all estates in which original or ancillary administration shall have been taken out in such court of probate subsequent to May 19, 1915, in respect to the following: The number of administrations applied for; the date of each such application; the name and address of each executor, administrator and trustee appointed by such court; the date of filing of the inventory and appraisal of each estate; the appraised value of each such estate; the reason for such failure to furnish any document or information referred to in section one; the failure of such judge to send to said commissioner any other information required by the statutes to be so furnished relating to the assessment and collection of any tax which may be due to the state.

Issue of peremptory mandamus, when.

SEC. 3. Upon finding the allegations of such application to be true or that such judge of probate has been delinquent with respect to the filing of any record or document relating to any estate required by law to be filed with said commissioner, such superior court or judge may issue an order in the nature of a peremptory mandamus requiring such judge of probate to comply with the provisions of the statutes in relation thereto which provisions shall be particularly mentioned in such order, and shall render judgment against such judge of probate, with costs

as in mandamus proceedings. Any judge of probate who shall fail to comply with any order issued by the authority of the provisions of this act shall be in contempt and the court or judge issuing the same may punish therefor as in mandamus proceedings. Any person claiming to be aggrieved by any order issued on such application shall have the same right to review by the supreme court of errors as in case of mandamus proceedings.

SEC. 4. This act shall take effect from its passage.

Chapter 283, Public Acts of 1921.

Exemption of certain gifts.

1909, ch. 218.
1911, chs. 148,
204.
1913, chs. 73,
231.
1915, ch. 332
1917, ch. 356.
Rev. 1918.
Sec. 1261.
1919, ch. 115.

All property given, devised or bequeathed to any religious, educational, literary, charitable, missionary, benevolent, hospital or infirmary corporation incorporated under the laws of another state or territory of the United States, or of a foreign country, including corporations organized exclusively for Bible or tract purposes, and corporations organized for the enforcement of laws relating to children or animals, and all gifts, devises and bequests to a municipal corporation in trust for a specific public purpose, shall be exempt from the tax prescribed by chapter 66 of the general statutes as amended, provided the laws of such state, territory or foreign country exempt from inheritance and transfer taxes, or do not impose such taxes upon, property given, devised or bequeathed by a resident thereof to any such corporation incorporated under the laws of this state.

Chapter 297, Public Acts of 1921.

Assessment of tax and judicial review.

Rev. 1902.
Sec. 2374.
1905, ch. 152
1907, ch. 179.
1913, ch. 231.
1915, ch. 332.
Rev. 1918.
Sec. 1262.

SECTION 1. Section 1262 of the general statutes as amended by section six of chapter 152 of the public acts of 1919 is amended to read as follows: The tax imposed by chapter 66 of the general statutes as amended shall be computed and assessed by the tax commissioner, subject to the review and the decree of the court of probate having either principal or ancillary jurisdiction within this state of the settlement of any estate, with the same provisions for appeal as other orders and decrees of the courts of probate; and in proceedings in relation thereto the tax commissioner shall represent the interests of the state. Nothing in this section shall be construed as contrary to the provisions of sections three to five, inclusive, of chapter 283 of the public acts of 1919.

Deductions allowed in ascertaining net taxable estate.

SEC. 2. Section 1263 of the general statutes is amended to read as follows: The net estate for taxation purposes of a resident decedent shall be ascertained by adding to the appraised value of the inventoried estate all gains made in reducing choses in action to possession, except income accruing after death, and deducting therefrom the amount of claims paid, all funeral expenses and expenses of administration, allowance made for the support of widow and family of the decedent during the settlement of the estate, the amount at death of all unpaid mortgages not deducted in the appraisal of property mortgaged, and losses incurred during the settlement of the estate in the reduction of choses in action to possession, provided no such deduction shall be made for allowance for support of widow and family beyond the date upon which the tax hereby imposed becomes payable. The net estate in this state of a nonresident decedent, for taxation purposes, shall be ascertained by adding to the appraised value of the estate all gains made in reducing choses in action to possession, except income accruing after death, and deducting therefrom funeral expenses if the decedent is buried within the state, expenses of administration within the state, the amount at death of all unpaid mortgages not deducted in the appraisal of mortgaged property within the state, and losses incurred during the settlement of the estate in reducing choses in action to possession. No deduction shall be made for ante mortem claims, in whole or in part, unless the estate in the state having original jurisdiction shall be insolvent, in which case the difference between the amount of claims and the amount of estate within the state having original jurisdiction shall be deducted from the estate in this state.

Rev. 1902.
Sec. 2367.
1909, ch. 218.
1911, chs. 148,
204.
1913, chs. 73,
231.
1915, ch. 332.
Rev. 1918.
Sec. 1263.

Rates of taxation.

SEC. 3. Section 1264 of the general statutes is amended to read as follows: Class A. The net estate of any resident of this state passing to any parent, grandparent, husband, wife, lineal descendant, adopted child, adoptive parent and lineal descendant of any adopted child, in excess of ten thousand dollars in value to and including twenty-five thousand dollars in value, shall be liable to a tax of one per centum thereof; the tax on the amount passing to relatives of this class in excess of twenty-five thousand dollars to and including one hundred thousand dollars shall be two per centum thereof; on the amount in excess of one hundred thousand dollars to and including two hundred thousand dollars, three per centum thereof; and on the amount in excess of two hundred thousand dollars, four per

Rev. 1902.
Secs. 2367,
2368.
1903, ch. 63.
1905, ch. 256.
1907, ch. 179.
1909, ch. 218.
1913, ch. 231.
1915, ch. 332.
Rev. 1918.
Sec. 1264.

Chapter 297, Sec. 2. Federal income, foreign state inheritance and local taxes deductible. 92 C. 116. Expenses of administration include federal estate and foreign state inheritance taxes. 92 C. 501.

centum thereof. Class B. The net estate of any resident of this state passing to the husband or wife of any child of such resident, to any stepchild, brother or sister of the full or half blood, and to any descendant of such brother or sister, in excess of three thousand dollars, shall be subject to a tax of two per centum to and including twenty-five thousand dollars; the tax on the amount passing to relatives of this class in excess of twenty-five thousand dollars to and including one hundred thousand dollars, three per centum thereof; on the amount in excess of one hundred thousand dollars to and including two hundred thousand dollars, four per centum thereof; on the amount in excess of two hundred thousand dollars, five per centum thereof. Class C. The net estate of any resident of this state passing to any person, corporation or association, not included in either Class A or Class B, in excess of five hundred dollars, and not otherwise exempt, shall be subject to a tax of five per centum to and including twenty-five thousand dollars; the tax on the amount passing to beneficiaries in this class in excess of twenty-five thousand dollars to and including one hundred thousand dollars shall be six per centum thereof; on the amount in excess of one hundred thousand dollars to and including two hundred thousand dollars, seven per centum thereof; and on the amount in excess of two hundred thousand dollars, eight per centum thereof. Only one exemption as provided in this section for each class shall apply to the net estate passing to all beneficiaries or distributees in such class.

Proportional exemptions to nonresident estates.

SEC. 4. Section 1265 of the general statutes as amended by section five of chapter 152 of the public acts of 1919 is amended to read as follows: When any property within the jurisdiction of this state belonging to any nonresident shall pass by gift, devise or bequest or according to the provisions of the general statutes relating to the distribution of intestate estates, the tax commissioner shall assess on the final appraised inventory value of such estate a tax of eight per centum without exemption, except as hereinafter provided. If the executor or administrator of such nonresident estate shall file with the probate court in this state having jurisdiction, and with the tax commissioner at his office in Hartford, a sworn statement in detail giving the total amount of all property belonging to such nonresident decedent, wherever situated, and the total amount, wherever situated, passing to each of the three classes provided for in section 1264 of the general statutes as amended, within

1909, ch. 218.
1911, ch. 204.
1913, ch. 73.
1915, ch. 332.
Rev. 1918.
Sec. 1265.
1919, chs. 152,
283.

Chapter 297, Sec. 3. Classification herein is valid exercise of taxing powers. 76 C. 235. Estate to a class not to be taxed at highest rate applicable, but block by block at progressive rates. 92 C. 116. Excess over exemption only to be taxed in first block. Each block to be carved out of estate passing to class not to individual. 93 C. 648.

six months from the filing of the exemplified copy of the will and proceedings of such nonresident decedent or from the granting of administration, exemptions shall be accorded such estate which shall be such percentage of the exemptions provided for in section 1264 of the general statutes as amended, as the net estate of such nonresident in this state is of the net estate everywhere situated, and the tax commissioner shall ascertain the proportion of the estate of such nonresident decedent, wherever situated, passing to each of such three classes and shall compute such tax on the net estate at the rates provided for in section 1264 of the general statutes as amended, as if the property on which such tax is based passed to the classes referred to in the same proportion.

Statement when to be filed. Determination of tax.

SEC. 5. Section 1267 of the general statutes is amended to read as follows: Except as hereinafter provided, within one year of the death of the donor, grantor, testator or intestate, the administrator, executor or trustee shall file with the court of probate and with the tax commissioner a statement under oath containing all items necessary to the correct computation and assessment of the tax, and a statement containing the name and relationship to the decedent of each beneficiary, donee, grantee, heir or distributee and the value of the estate passing to each such beneficiary. The tax commissioner, within four weeks of his receipt thereof, shall prepare a computation of the tax due from the estate and file a copy thereof with the court of probate and with the executor or administrator. Said court of probate shall assign a time and place for a hearing upon such computation not less than two nor more than four weeks after its receipt thereof, and shall cause a copy of such order of hearing to be sent to the tax commissioner and to the administrator, executor or trustee at least ten days before the time of such hearing. Such court may cause notice of the time and place of such hearing to be given to other persons interested in such manner as it shall direct. The tax commissioner or any person interested may appear before such court at such hearing and be heard concerning such computation. Such court shall determine the amount of such tax and shall enter upon its records a decree for such amount. If there shall be no appearance on behalf of the tax commissioner, and it shall appear to the court that such computation ought to be modified, such hearing shall be adjourned for not less than ten days, and notice of the time and place of such adjourned hearing and of the changes to be made in such computation shall be given to the tax commissioner, who may appear and be heard thereon. At such adjourned hearing, the court shall enter a final decree deter-

1907, ch. 179.
1913, ch. 231.
1915, ch. 332.
1917, ch. 356.
Rev. 1918.
Sec. 1267.

mining the amount of such tax, which shall be conclusive upon the state and persons interested unless appeals shall be taken as provided for appeals from other decrees and orders of such court, and shall issue a certificate to the state treasurer of the amount of such tax. In all cases where such court modifies the statement prepared by the tax commissioner, the judge of such court shall cause a copy of the final decree to be forwarded to the tax commissioner.

Tax when to be paid and from what property.

Rev. 1902,
Secs. 2370,
2372.
1909, ch. 138.
1913, ch. 231.
1915, ch. 332.
1917, ch. 856.
Rev. 1918,
Sec. 1268.

SEC. 6. Section 1268 of the general statutes is amended to read as follows: Such statement under oath shall be filed with the court of probate and the tax commissioner within twelve months after the death of the donor, grantor, testator or intestate by the administrator, executor or trustee, provided the court of probate may, after hearing, on application of the administrator, executor or trustee made and filed with such court at or before the expiration of said twelve months, extend the time for filing such statement. Such application shall set forth the extension desired and the reasons therefor, and a copy of the same shall be mailed to the tax commissioner at least six days before the date of such hearing. Such court, after such hearing, shall forthwith send to the tax commissioner a copy of any order extending the time for the filing of such account. Such tax shall be paid to the state treasurer within fourteen months after the death of the donor, grantor, testator or intestate, by the administrator, executor or trustee, provided the court of probate may, after hearing, on the application of the administrator, executor or trustee, made and filed with such court at or before the expiration of said fourteen months, extend the time for the payment of such tax or any part thereof. Such application shall set forth the extension desired and the reasons therefor, and a copy of the same shall be mailed to the tax commissioner at least six days before the date of such hearing. Such court, after such hearing, shall forthwith send to the tax commissioner a copy of any order extending the time for the payment of such tax or any part thereof. Except as otherwise provided in chapter 66 of the general statutes, or by the provisions of a will, such tax shall be paid from property passing to the donee, beneficiary or distributee, unless such recipient shall pay to the administrator, executor or trustee the amount thereof. Only one exemption as herein provided shall be allowed to each class, and each beneficiary or distributee of the same class shall pay such percentage of the tax on property passing to such class as his share is of such property. The tax to be paid by a tenant for life or limited term, or annuitant shall be such percentage of

Chapter 297, Sec. 6. What provision in a will is sufficient to relieve particular bequests from tax. 89 C. 193.

the whole tax on property passing to persons of the same class as the portion of the principal of the estate which such tenant for life or limited term, or annuitant has the use of, is of the net taxable estate passing to such class. Any executor, administrator or trustee may sell, in such manner as the court of probate shall order, such portion of any property passing to any beneficiary or distributee as may be necessary to pay such tax and the expenses of sale, unless such beneficiary or trustee shall pay the amount of such tax to the administrator, executor, or trustee.

Chapter 320, Public Acts of 1921.

What property subject to tax.

SECTION 1. All property owned by a resident of this state at the time of his decease, and all real estate and tangible personal property including moneys on deposit, within this state, shares of the capital stock or registered bonds of all corporations organized and existing under the laws of this state, and all other intangible personal property, including bonds, securities, shares of stock and choses in action, the evidences of ownership of which shall be actually within this state, owned by a nonresident of this state at the time of his decease which shall pass by will or inheritance under the laws of this or any other state or country, and all such property of any decedent which shall pass by deed, grant or gift, made in contemplation of the death of the grantor or donor, or intended to take effect in possession or enjoyment at the death of such grantor or donor, shall be subject to the tax prescribed by chapter 66 of the general statutes as amended. All property passing to or in trust for the benefit of any corporation or institution located in this state which receives state aid, or for the use of a municipal corporation for public purposes within this state, and all gifts of paintings, pictures, books, engravings, bronzes, curios, bric-a-brac, arms and armor, and collections of articles of public interest, passing to any corporation or institution located in this state for preservation and free exhibition and any gift to any association or corporation in trust for the perpetual care of cemetery plots to an amount not exceeding three hundred dollars, shall be exempt from such tax. The provisions of this act shall not apply to real estate situated without the state.

Rev. 1902.
Sec. 2367.
1907, ch. 179.
1909, ch. 218.
1911, chs. 148,
204.
1913, chs. 73,
231.
1915, ch. 332.
1917, ch. 356.
Rev. 1918.
Sec. 1261.
1919, chs. 115,
152, 283.

Transfers prima facie in contemplation of death.

SEC. 2. All transfers of real or personal estate by gift, deed, grant or other conveyance between parties related by blood or marriage, either by a direct conveyance or by conveyance through a third party, made and completed within one year next prior to the date of death of the grantor or donor

Rev. 1902.
Secs. 2372,
2376.
1909, ch. 218.
1913, ch. 231.
1915, ch. 332.
Rev. 1918.
Sec. 1270.

shall be construed prima facie to have been made in contemplation of death.

Application hereto of certain sections.

SEC. 3. The provisions of sections two, three, four and five of chapter 283 of the public acts of 1919, shall apply to the provisions of section one hereof.

Chapter 323, Public Acts of 1921.

Inventories of estates.

Section 4980 of the general statutes as amended by chapter 36 of the public acts of 1919 is amended to read as follows: An inventory of all the property of every deceased person and insolvent debtor, except real estate situated outside the state, duly appraised, shall be made and sworn to by the executor, administrator or trustee and by him filed in the probate court having jurisdiction of the estate of such deceased person or insolvent debtor within two months after the acceptance of the bond or other qualification of such fiduciary, provided the inventory and appraisal of the estate of any nonresident shall include only such interest as such decedent had at the time of his death in the real estate, tangible personal property situated in this state, and intangible personal property subject to the tax imposed by chapter 66 of the general statutes as amended. Such court may, for cause shown, extend the time for the filing of such inventory to not exceeding four months from the qualification of the fiduciary. Such inventoried property shall be appraised at its fair market value by two or more disinterested persons under oath, appointed by such court. When the estate of any deceased person consists only of cash on hand or on deposit in banks, or both, no appraisal thereof need be made and the fiduciary shall enter in the inventory the amount of such cash and such deposits as the value thereof. If the estate of any deceased person shall be appraised for more than three thousand dollars, or if the estate of any deceased person is appraised for less than three thousand dollars when such estate contains property subject to the provision of sections 1189 and 1195, inclusive, of the general statutes, or passing to members of Class C as defined by section 1264 of the general statutes as amended, the court of probate shall, within ten days after the filing in such court of such inventory or appraisal, cause a certified copy of the same, with the address of the fiduciary indorsed thereon, to be delivered to the tax commissioner. Within sixty days after the receipt of such copy by the

Chapter 320. Taxation of personal property of resident located in another state considered and upheld. 76 C. 617; 77 C. 644; id. 657.

A corporation receives "state aid" when it is exempted by the legislature from local taxation. 82 C. 99. Exemption must be actual. 95 C. 50.

tax commissioner, he or any party interested may file in such court a statement in writing setting forth in detail such objections as he may have to the acceptance of such inventory or appraisal, and at the same time shall send a copy thereof to the executor or administrator, and if such objection be filed by the executor, administrator or interested party, a copy shall at the same time be sent to the tax commissioner by the person filing such objection. Upon the filing of such objection, such court shall order a hearing on the acceptance of such inventory and appraisal to be had within sixty days and not less than fifteen days thereafter, and cause notice of the time and place of such hearing to be forthwith given to the tax commissioner and the executor or administrator of the estate. Such court upon such hearing shall hear such objections and determine the fair market value of any inventoried property, the appraised value of which has been objected to, and may order such executor, administrator or trustee to amend such inventory or appraisal in any way that it shall find proper, and may accept the same as amended. If no objection to such inventory or appraisal be filed as aforesaid, such inventory and appraisal may thereupon be accepted by such court. Such court may tax the costs incident to the proceedings on the filing of such objections, whether the same be heard or withdrawn, in favor of the prevailing party. The court of probate shall, within ten days after the filing of the inventory of any estate of the appraised value of more than three thousand dollars, or of any estate of the appraised value of less than three thousand dollars, when such estate contains property subject to the provisions of sections 1189 to 1195, inclusive, of the general statutes, or passing to members of Class C as defined by section 1264 of the general statutes as amended, file with the tax commissioner a certified copy of the application for administration or probate of the will of such decedent, with a certified copy of the will. If, in the opinion of the judge of said court, any estate is not subject to succession or inheritance tax, he shall send to the tax commissioner with the copy of the inventory, a certificate to that effect, setting forth his reasons therefor, and unless the tax commissioner shall, within sixty days after the filing of such certificate, as hereinbefore provided, file an objection to such certificate, no tax shall be due from the estate inventoried as aforesaid, unless the appraised value of any item of the inventory be increased or additional property be thereafter discovered. The court of probate may, at any time, correct an error or mistake in such certificate. The value of the estate as set forth in the accepted inventory of an estate shall be the basis for computing the succession or inheritance tax.

Chapter 323. "Actual value" and not assessed value of property basis for appraisal. 91 C. 532.

TAX ON UNTAXED PROPERTY OF DECEASED PERSONS.

General Statutes, Revision of 1918.

Affidavit of taxes paid to accompany inventory.

1915, ch. 293.
1917, ch. 243.
1919, ch. 50.

SEC. 1189. The executor of every will and the administrator of every estate, except as hereinafter provided, at the time of filing the inventory and appraisal of such estate with the court of probate, shall, in addition thereto, file an affidavit in duplicate setting forth the items included in such inventory on which a tax has been assessed by any town or city during the last completed taxing period, or paid to the state during the year next preceding the date of the death of the decedent, the assessed value of each item and the place of assessment or payment of the tax on each item, and the judge of probate shall send to the tax commissioner, with the copy of each inventory required to be sent to said commissioner, a copy of such affidavit. Each judge of probate, in addition to the copies of other inventories required to be filed with the tax commissioner, shall file with said commissioner a copy of the inventory and appraisal of each estate in process of settlement in his court less than five hundred dollars in value, which includes taxable property upon which no town or city tax has been assessed during the last completed taxing period, or upon which no state tax has been paid during the year next preceding the date of the death of the decedent. The term "completed taxing period" as herein used means the time allowed for the assessors and board of relief to complete their duties. Any estate, the appraised value of which is not in excess of two thousand dollars and any portion of which passes, by will or pursuant to the provisions of the statutes of this state relating to the distribution of intestate estates, to the widow or minor children, shall be exempt from the provisions of this section and section 1190.

Rate of tax.

1915, ch. 293.
1917, ch. 243.

SEC. 1190. All taxable property of any estate upon which no town or city tax has been assessed as provided in section 1189 or upon which no tax has been paid to the state during the year preceding the date of the death of the decedent, shall be liable to a tax of two per centum per annum on the appraised inventory value of such property for the five years next preceding the date of the death of such decedent, provided the executor or administrator of any estate may, by furnishing evidence to the satisfaction of the tax commissioner that a state, town or city tax has been paid on any of such property for

a portion of said five years or that the ownership of such property has not been in the decedent for a portion of said period, obtain a proportionate deduction from the tax hereby imposed, and provided the administrator or executor of such estate may furnish evidence to the tax commissioner that the appraised value of the estate is not in excess of two thousand dollars and a portion of the same passes by will or pursuant to the provisions of the statutes of this state relating to the distribution of intestate estates, to the widow or minor children, as provided in section 1189.

Tax commissioner to notify state treasurer and court of probate when any tax is due.

SEC. 1191. Within ninety days after receipt of the inventory and affidavit, or corrected, amended or supplemental inventory and appraisal of an estate, the tax commissioner shall file with the state treasurer and with the court of probate wherein such estate is in course of settlement, a statement of the name of any estate which is liable for such tax and the amount thereof. The tax commissioner may, at any time within ninety days, correct such statement on account of an error or omission by sending a corrected statement to the treasurer and judge of probate, showing the name of the estate and the amount of the tax as corrected. Such court of probate shall, within ten days from the receipt of such statement or corrected statement, mail a copy of the same to the executor, administrator or representative of such estate at his last known address. 1915, ch. 293.
1917, ch. 243.

Appeal from assessment of tax commissioner allowed.

SEC. 1192. Any executor, administrator or representative of such an estate aggrieved by the action of the tax commissioner in determining such tax, if unable to agree with the tax commissioner upon the amount of such tax as provided in section 1190, may, within ninety days from the time of the filing by the tax commissioner of such statement or corrected statement with the judge of probate, make application in the nature of an appeal therefrom to the superior court of the county in which such probate court is located which shall be accompanied by a citation to said tax commissioner to appear before such court. Such citation shall be signed by the same authority and such appeal shall be returnable at the same time and served and returned in the same manner as is required in case of a summons in a civil action. The authority issuing such citation shall take from the applicant a bond or recognizance 1917, ch. 243.

Section 1190. "Taxable property" includes municipal bonds issued prior to April 1, 1917, and not specially exempted by a legislative act. 94 C. 543. Adjudged constitutional in June, 1921, in *Bankers Trust Co. et al. vs. State of Connecticut*.

in the sum of one hundred and fifty dollars to said tax commissioner, with surety to prosecute the application to effect and to comply with the orders and decrees of the court in the premises. Such applications shall be preferred cases, to be heard, unless cause appear to the contrary, at the first session, by the court and the pendency of such application shall, subject to the order of the court, suspend action upon the tax against the applicant. Such court shall have power to grant such relief as the law allows, and upon such applications costs may be taxed at the discretion of the court.

Collection of tax by state treasurer.

1915, ch. 293.
1917, ch. 243.

SEC. 1193. If no appeal shall be taken by any executor, administrator or other representative as provided in section 1192, or, if taken, and a tax is found to be due the state, the tax shall be paid to the state treasurer by the executor, administrator or other representative of the estate, and the treasurer shall collect the same.

Disposition of tax by state treasurer.

1915, ch. 293.
1917, ch. 243.

SEC. 1194. The treasurer shall retain a portion thereof equivalent to a tax at the rate of four mills per annum on the value of such property for the use of the state, and shall pay to the treasurer of the town, or of the consolidated town and city or consolidated town and borough in which the decedent last resided the remainder of the tax so collected.

Final account not to be approved until tax is paid.

1915, ch. 293.
1917, ch. 243.

SEC. 1195. No final settlement of the account of any administrator or executor shall be allowed by any court of probate until the tax, if any, required by the provisions of sections 1190, 1191 and 1193 shall have been paid and a certificate of the state treasurer to that effect filed with such court.

SUCCESSION TAX

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